
SCOTTISH STATUTORY INSTRUMENTS

2006 No. 72

WATER SUPPLY

The Water and Sewerage Charges (Exemption and Reduction) (Scotland) Regulations 2006

Made - - - - 22nd February 2006
Laid before the Scottish
Parliament - - - - 23rd February 2006
Coming into force - - 1st April 2006

The Scottish Ministers, in exercise of the powers conferred on them by section 40 of the Water Industry (Scotland) Act 2002⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Water and Sewerage Charges (Exemption and Reduction) (Scotland) Regulations 2006 and shall come into force on 1st April 2006.

Interpretation

2. In these Regulations—

“the 1992 Act” means the Local Government Finance Act 1992⁽²⁾;

“the 2005 Regulations” means the Council Tax (Discount for Unoccupied Dwellings) (Scotland) Regulations 2005⁽³⁾;

“charges scheme” means a charges scheme made under section 29A of the Water Industry (Scotland) Act 2002 for a relevant year⁽⁴⁾;

“council tax” has the same meaning as in Part II of the 1992 Act;

“council tax benefit” has the same meaning as in Part VII of the Social Security Contributions and Benefits Act 1992⁽⁵⁾;

(1) 2002 asp 3, as amended by the [Water Services etc. \(Scotland\) Act 2005 \(asp 3\)](#).

(2) 1992 c. 14, as relevantly amended by the Local Government etc. (Scotland) Act 1994 (c. 39), Schedule 13, paragraph 176 and S.S.I. 2005/51, regulation 2.

(3) S.S.I. 2005/51.

(4) Section 29A was inserted by section 21(1) of the [Water Services etc. \(Scotland\) Act 2005 \(asp 3\)](#).

(5) 1992 c. 4. Section 131 as it applies to council tax benefit was substituted by the Local Government Finance Act 1992 (c. 14), Schedule 9, paragraph 4.

“dwelling” has the same meaning as in Part II of the 1992 Act;

“relevant year” means the financial year 2006–07, 2007–08, 2008–09 or 2009–10;

“sewerage charges” means charges payable under a charges scheme in respect of the provision of sewerage services to a dwelling in a relevant year; and

“water charges” means charges payable under a charges scheme in respect of the provision of water supply services to a dwelling in a relevant year.

Reduction of Charges: dwellings

3. Where—

- (a) a person is, under a charges scheme, liable in a relevant year to pay water charges or sewerage charges, or both;
- (b) those charges are payable to a local authority by virtue of the Water Services Charges (Billing and Collection) (Scotland) Order 2006(6); and
- (c) those charges are payable in respect of a dwelling other than a dwelling to which the 2005 Regulations apply,

the amount payable in respect of those charges shall be subject to the percentage discount specified in regulation 4 or, as the case may be, calculated in accordance with regulation 5.

4. Where any council tax payable for the dwelling is for any period during a relevant year subject to a percentage discount under section 79 of the 1992 Act (discounts), then the amount payable in respect of water charges or sewerage charges, or both, shall during such a period be subject to the same percentage discount as applies under that section.

5.—(1) Where a person receives council tax benefit in respect of the dwelling for any period during a relevant year, then the amount payable in respect of water charges or sewerage charges, or both, shall during such a period be subject to the percentage discount calculated in accordance with the formula specified in paragraph (2), unless a discount already applies by virtue of regulation 4.

(2) The formula is:—

$$R\% = 25 \times \frac{A}{B}$$

Where—

“R” is the percentage discount of water charges or sewerage charges, or both;

“A” is the amount of council tax benefit which a person receives in respect of that dwelling for the period mentioned in paragraph (1); and

“B” is the council tax for which that person is liable in respect of that dwelling for the period mentioned in paragraph (1).

Amendment of the Water and Sewerage Charges (Exemption)(Scotland) Regulations 2002

6. In regulation 2(1) of the Water and Sewerage Charges (Exemption) (Scotland) Regulations 2002(7) (interpretation), for the definition of “the relevant period” substitute—

““relevant period” means the period of 8 years beginning with 1st April 2002.”.

(6) S.S.I. 2006/71

(7) S.S.I. 2002/167, as amended by the [Charities and Trustee Investment \(Scotland\) Act 2005 \(asp 10\)](#), Schedule 4, paragraph 17.

St Andrew's House,
Edinburgh
22nd February 2006

RHONA BRANKIN
Authorised to sign by the Scottish Ministers

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 40 of the Water Industry (Scotland) Act 2002 (“the 2002 Act”) provides for the Scottish Ministers to make regulations to exempt from or reduce, liability for water or sewerage charges which would otherwise be payable in respect of services provided by Scottish Water. In accordance with this provision, these regulations provide for the exemptions and reductions from liability for such charges which apply for the financial years 2006–07, 2007–08, 2008–09 and 2009–10.

Regulations 3 to 5 make provision for reduced liability for water or sewerage charges in the case where charges are collected by a local authority on behalf of Scottish Water by virtue of an Order under section 37 of the 2002 Act.

Regulation 3 sets out the circumstances which must be satisfied before the relevant reduction in regulation 4 or 5 applies.

Regulation 4 provides for reduced liability for charges equivalent to any reduced liability for council tax by virtue of section 79 of the Local Government Finance Act 1992.

Regulation 5 provides for reduced liability as calculated in accordance with the formula specified there, in the case of a dwelling in respect of which a person receives council tax benefit for any council tax liability. However, the reduction does not apply in the case where a reduction already applies by virtue of regulation 4.

Regulation 6 amends the definition of “the relevant period” in regulation 2(1) of the Water and Sewerage Charges (Exemption) (Scotland) Regulations 2002 ([S.S.I. 2002/167](#)) so that the existing scheme of exemptions under those regulations will continue to apply until the end of the financial year 2009 2010.